



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: WAC 458-16A-135 (Senior citizen, disabled person, and one hundred percent disabled veteran exemption - Application procedures) explains when and how a senior citizen, disabled person, or one hundred percent disabled veteran may apply for a property tax exemption on that person's principal residence. WAC 458-16A-140 (Senior citizen, disabled person, and one hundred percent disabled veteran exemption -Exemption described -Exemption granted -Exemption denied -Freezing property values) explains how county assessors process a claimant's application form and what happens when the exemption is granted or denied by the assessor.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

Name: Jim Winterstein
Agency: Department of Revenue
Address: Post Office Box 47453
Olympia, Washington 98504-7453
FAX (360) 586-0127
E-mail: JimWi@DOR.WA.GOV

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Purpose of the proposal and its anticipated effects, including any changes in existing rules: WAC 458-16A-135 and WAC 458-16A-140 are being amended to conform to SSHB 3104 (chapter 6, Laws of 2008), SSB 5256 (chapter 182, Laws of 2008), SB 6338 (chapter 62, Laws of 2006), HB 1019 (chapter 248, Laws of 2005), SB 5034 (chapter 27, Laws of 2004), and SB 5758 (chapter 53, Laws of 2003). SSHB 3104 extended the rights and liabilities of spouses under RCW 84.36.381 to domestic partners. SSB 5256 changed the calculation for excluding veteran's benefits from the income calculation for the senior citizen, disabled person, and one hundred percent disabled veteran exemption. SB 6338 changed the definition of "residence" for purposes of the senior citizen, disabled person, and one hundred percent disabled veteran exemption. HB 1019 extended the former senior citizen and disabled person exemption to veterans of the armed forces of the United States with one hundred percent service connected disability. SB 5034 raised income and valuation limits for qualifying for the senior citizen and disabled person exemption; increased the circumstances under which claimants may qualify for the exemption without residing in their residences; added a definition for "disability"; and added additional deductions for the purpose of calculating "disposable income." SB 5758 clarified language related to gender and perjury in RCW 84.36.387.

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal: To recognize legislative changes since 2003

Statutory authority for adoption: RCW 84.36.383, 84.36.389, and 84.36.865.

Statutes being implemented: RCW 84.36.381 through RCW 84.36.389

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

Date May 21, 2008

Name
Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
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Name	Office Location	Phone
Drafting..... Marilou Rickert	1025 Union Ave. SE. Ste #544, Olympia ,WA	(360) 570-6115
Implementation.... Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,WA	(360) 570-5860
Enforcement..... Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,WA	(360) 570-5860

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None